



Who should complete this tax return?

All superannuation funds, other than self-managed superannuation funds (SMSFs), must complete this tax return. SMSFs must complete the *Self-managed superannuation fund annual return 2010* (NAT 71226).

TO COMPLETE THIS TAX RETURN

■ Print clearly, using a BLACK pen only.

■ Use BLOCK LETTERS and print one character per box.

S M / T H S T

■ Print X in ALL applicable boxes.

! The *Fund income tax instructions 2010* (NAT 71605) (the instructions) can assist you to complete this tax return.



Specify period if part year or approved substitute period. Day / Month / Year to Day / Month / Year

Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of page 3.

! The Tax Office is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your tax return.

2 Name of superannuation fund or trust

Grid for Name of superannuation fund or trust

3 Australian business number (ABN) (if applicable)

4 Current postal address

Grid for Current postal address

5 Tax return status

Is this an amendment to the fund's 2010 tax return? No Yes

6 Trustee details

Non-individual trustee's name (if applicable)

Grid for Non-individual trustee's name

ABN of non-individual trustee

8 Status of fund or trust

Type of fund or trust – Print X in one box only.

Small APRA fund A Retail fund B Industry fund C Corporate fund D Eligible rollover fund E

Approved deposit fund F Pooled superannuation trust G Public sector fund H Non-regulated fund I

Australian superannuation fund J No Yes Fund benefit structure K Code Number of members L

Date of establishment M Day / Month / Year

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up Day / Month / Year



Section B: Income

10 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☐ Yes ☐

If the total capital loss or total capital gain is greater than \$10,000 complete and attach a *Capital gains tax (CGT) schedule 2010*.

Did the CGT event relate to a forestry managed investment scheme interest that you held other than as an initial participant?

Z No ☐ Yes ☐

You must complete and attach a *Capital gains tax (CGT) schedule 2010*.

Net capital gain **A** \$, , , .XX

Gross rent and other leasing and hiring income **B** \$, , .XX

Gross interest **C** \$, , .XX

Forestry managed investment scheme income **X** \$, , .XX

Gross foreign income
D1 \$, , , .XX

Net foreign income **D** \$, , , .XX

Loss

Australian franking credits from a New Zealand company **E** \$, , .XX

Transfers from foreign funds **F** \$, , .XX

Number

Gross payments where ABN not quoted **H** \$, , .XX

Gross distribution from partnerships **I** \$, , .XX

Loss

*Unfranked dividend amount **J** \$, , .XX

*Franked dividend amount **K** \$, , .XX

*Dividend franking credit **L** \$, , .XX

*Trust distributions unfranked amount **N** \$, , .XX

*Trust distributions franked amount **O** \$, , .XX

*Trust distributions franking credit **P** \$, , .XX

*Trust distributions other amounts **Q** \$, , .XX

Calculation of assessable contributions

Assessable employer contributions
R1 \$, , , .XX

plus Assessable personal contributions
R2 \$, , , .XX

plus *No-TFN quoted contributions
R3 \$, , , .XX

less Contributions excluded by trustee
R4 \$, , , .XX

less Pre 1 July 1988 funding credits
R5 \$, , , .XX

less Transfer of liability to life insurance company or PST
R6 \$, , , .XX

Assessable contributions **R** \$, , , .XX
(R1 plus R2 plus R3 less R4 less R5 less R6)

Other income **S** \$, , , .XX

Code

*Assessable income due to changed tax status of fund **T** \$, , .XX

Net non-arm's length income (subject to 45% tax rate) **U** \$, , .XX

TOTAL ASSESSABLE INCOME V \$, , , .XX

Loss

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.





Section C: Deductions

11 Deductions

Exempt current pension income **K** \$,,,-

Interest expenses within Australia **A** \$,,-

Interest expenses overseas **B** \$,,-

Salary and wages **C** \$,,-

Capital works deductions **D** \$,,-

Deduction for decline in value of depreciating assets **E** \$,,-

Small business and general business tax break **P** \$,,-

Death or disability premiums **F** \$,,-

Death benefit increase **G** \$,,-

Investment expenses **I** \$,,-

Management and administration expenses **J** \$,,-

Forestry managed investment scheme deduction **U** \$,,-

Other deductions **L** \$,,-

Tax losses deducted **M** \$,,-

TOTAL DEDUCTIONS N \$,,,-

TAXABLE INCOME OR LOSS **O** \$,,,-
(TOTAL ASSESSABLE INCOME *less* TOTAL DEDUCTIONS)

Loss



Code



Section D: Income tax calculation statement

12 Income tax calculation statement

Taxable income **A** \$, , , .

C1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	Gross tax B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
plus Credit: foreign income tax offset	
C2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	Rebates and offsets C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
plus Credit: rebates and tax offsets	(C1 plus C2)

F1 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	SUBTOTAL D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
plus Credit: interest on early payments	(B less C)
F2 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	(Cannot be less than zero)
plus Credit: foreign resident withholding	
F3 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	Section 102AAM E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
plus Credit: ABN/TFN not quoted (non-individual)	interest charge
F4 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	
plus Credit: refundable franking credits	Eligible credits F \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
F5 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	(F1 plus F2 plus F3 plus F4 plus F5 plus F6 plus F7)
plus Credit: no-TFN tax offset	
F6 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	PAYG instalments G \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
plus Credit: interest on no-TFN tax offset	raised
F7 \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	
plus Credit: refundable National rental affordability scheme tax offset	

TOTAL AMOUNT DUE OR REFUNDABLE **I** \$, , .

(**D** plus **E** less **F** less **G**)

Section E: Losses

13 Losses

❗ If total loss is greater than \$100,000, or there is a foreign loss, complete and attach a Losses schedule 2010.

Tax losses carried forward to later income years **U** \$, , .

Net capital losses carried forward to later income years **V** \$, , .





Attributed foreign income

Listed country **A** \$, , .

Section 404 country **B** \$. . . ☒

Unlisted country **C** \$. . . ☒

Foreign investment funds (FIF) and foreign life policies (FLP) income **D** \$, , .

Net assets available to pay benefits **F** \$, , , .

Has the fund or trust, with consent of the transferee, transferred assessable contributions under section 295-260 to a life insurance company or pooled superannuation trust?

A No ☐ Yes ☐ Show the name and ABN of each transferee, the amount of contributions transferred to each and the market value of the transferor's investment in each.

ABN

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Amount **B** \$. . .

Market value C \$..

ABN

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[illegible]

Market value E \$.

Total market value of these investments **F \$** . .

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **G** No ☐ Yes ☐

Total TOFA gains **H \$**

Total TOFA losses | \$. - . - .

TOFA transitional balancing adjustment J \$

Loss



17 Overseas transaction or interest and foreign source income

International related party dealings and transfer pricing

Did the fund have any transactions or dealings with international related parties, irrespective of whether they were on revenue or capital account? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements.

A No ☐ Yes ☐

Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$1 million?

B No ☐ Yes ☐ Complete and attach a Schedule 25A 2010.

Overseas interests

Did the fund have an overseas branch or a direct or indirect interest in a foreign trust, controlled foreign entity, transferor trust, foreign investment fund or foreign life policy?

C No ☐ Yes ☐ Complete and attach a Schedule 25A 2010.

Foreign source income

Was the amount of foreign income tax paid greater than \$100,000 **OR** was the amount of assessable foreign income greater than \$500,000?

D No ☐ Yes ☐

Transactions with specified countries

Did the fund directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property?

OR

Does the fund have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from, one of those countries?

E No ☐ Yes ☐

18 Other transactions

Exempt current pension income

If the fund has claimed an amount of exempt current pension income in respect of any pensions other than those prescribed by Income Tax Regulations where assets are fully segregated for all of the income year, has the trustee obtained the relevant actuary's certificate required by section 295-385 or 295-390 before exemption can be claimed?

A No ☐ Yes ☐

Death or disability deduction

Is the fund or trust claiming a deduction for premiums for death or disability cover under section 295-465 that requires an actuary's certificate to be obtained?

B No ☐ Yes ☐

If yes, has the fund or trust obtained the relevant certificate?

C No ☐ Yes ☐

Payments to contributing employers and associates

Has the fund or trust made a payment or transferred a benefit that is included in the assessable income of the recipient under section 290-100?

D No ☐ Yes ☐

19 Forestry managed investment schemes

Product or private ruling information **G** Code Year / **I** Number





TRUSTEE'S, DIRECTOR'S OR PUBLIC OFFICER'S DECLARATION:

Authorised trustee's, director's or public officer's signature

Date

Day	
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 /

Month	
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 /

Year	
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Preferred trustee, director or public officer's contact details:

Title: Mr Mrs Miss Ms Other

Family name

[illegible]

First given name

Other given names

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Phone number

[illegible]

Email address

[illegible]

Time taken to prepare and complete this tax return Hrs

1 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the tax return has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge the tax return.

Tax agent's signature

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Date

Day	
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 /

Month	
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 /

Year	
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Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

[illegible]

First given name

Other given names

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Tax agent's practice

[illegible]

Tax agent's phone number

Reference number

Tax agent number

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➤ Postal address for tax returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

